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Management Control Evaluation Checklist – Voyager Fleet Card

Function: The function covered by this checklist is the administration of the Voyager Fleet Card Program.

Purpose: The purpose of this checklist is to assist Commanders and managers in evaluating the key management controls outlined below. It is not intended to cover all controls.

Instructions: Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, simulation, and other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five (5) years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).

A. Test Questions

1. Does the Billing Official/Program Coordinator have a Letter of Appointment, which designates him/her as the Billing Official/Program Coordinator?
2. Has the Billing Official/Program Coordinator received Voyager Fleet Card and ethics training?
3. Is the Billing Official/Program Coordinator supervisor(s) a cardholder in any of the Program Coordinator accounts?
4. Does the Billing Official/Program Coordinator review each of their cardholder's statements each month?
5. Does the Billing Official/Program Coordinator certify and process the monthly billing statement within five business days of receipt?
6. Does the Billing Official/Program Coordinator promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card?
7. Has the Billing Official/Program Coordinator notified the A/OPC of any lost/stolen cards with five business days of the loss/theft?
8. Has the Unit Billing Official/Program Coordinator notified the Installation A/OPC of any cardholder account procedures violations discovered?
9. Does the Billing Official/Program Coordinator coordinate card dollar limits with the installation A/OPC and installation RM when cardholder limits are established?

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10. Does the Billing Official/Program Coordinator maintain original supporting documentation for closed cardholder IAW FAR 4.805?
11. Does the Billing Official/Program Coordinator coordinate with the Resource Manager to establish funding for all cardholders?
12. Has the Billing Official/Program Coordinator been formally appointed as a Certifying Officer?
13. Did the Billing Office comply with procedures covering deployment of cardholders? What procedures? Hand receipt?
14. How many cardholders under the Billing Official were reviewed by the A/OPC as a part of the annual review?
15. Has an adequate Cardholder Billing Official ratio been maintained?
16. What is the percentage of randomly selected transactions that were reviewed of the total number of transactions for the review period?
17. Are purchases recorded on Fleet Card Log?
18. Where are purchases recorded?

B. Review of Cardholder Accounts

1. Does the cardholder have a letter delegating specified procurement authority from the Chief of Contracting Office/DOL/MRMO?
2. Has the cardholder received training on Army procedures for using the Voyager Fleet Card?
3. Are the A/OPC appointed in writing?
4. Is the A/OPC a card user?
5. Has the Accountable Official/ Billing Official/Program Coordinator completed training at www.desc.dla.mil?
6. Are inactive cards cancelled within 24 hours of notification?
7. Is there a new hand receipt done for transfer due to a PCS?
8. Has the cardholder participated in refresher-training sessions or received refresher-training material at least every three years?

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9. Does the cardholder know and comply with their monthly spending limits? Are there monthly spending limits?
10. Does the cardholder obtain all required pre-purchased approvals and authorizations?
11. Are the cardholders monthly spending limits justified by their buying activity?
12. Were any unauthorized purchases made by the cardholder? (If the answer is Yes, describe in Comments, to include any corrective measures, at the end of this review.)
13. Did the cardholder reconcile all transactions at the end of the cycle?
14. Was the Fleet Card Log annotated for each transaction?
15. Did the cardholder allow others to use his/her card?
16. Did the cardholder comply with requirements to purchase items IAW FAR Part 8?
17. Does the cardholder maintain supporting documentation?
18. Does the cardholder reconcile all transactions and approve the Statement of Account within three business days of receipt?
19. Does the cardholder reconcile transactions throughout the billing cycle?
20. Are all purchases proper, legal, reasonable and satisfy a bona fide need?

C. Cards/Payment

1. What percentage of disbursements has not met the requirements of the Prompt Payment Act?
2. Are disbursements and disbursement rejects processed timely?
3. Are cards secured?
4. How are discrepancies reported and to whom?
5. Was credit worthiness established prior to issuing a card?
6. How many cards are currently issued? Does this number match the numbers per hand receipts?

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Definitions:

Accountable Official (AO): A member of DOD military or civilian personnel, designated in writing and not otherwise accountable under applicable law, who provides source information, data, or services to a reviewing of disbursing official in support of the payment process. The AO has pecuniary liability for erroneous payments resulting from his/her negligent actions.

Billing Official?

Program Management Office: Manages, oversees and supports card programs. Reviews performance metrics. Develops and implements rules and tools that enable tracking and reporting. Coordinates the creation and feedback of issuing bank fraud queries. Runs quarterly reports on span of control, inactive cards and cardholders certifying their own purchases.

Agency/Organization Program Coordinator: Manages and ensures the integrity of the card program. Prepares reports on the program. Ensures Certifying Officers, Reviewing Officials, and Approving Official have been appointed in writing, and ensure the appointments are kept current. Oversees or performs account maintenance. Oversees and tracks training of all program participants in a system of records and ensures training completion before issuing cards. Conducts compliance reviews. Provide business advice to cardholders and charge card officials. Serves as issuing banks POC. Process card applications. Maintains control IAW established guidelines. Inactivates/closes accounts as appropriate. Assist CH and AOs with account management and reconciliation. Reports program activity to appropriate levels of management. Designated by the appropriate contracting official to be responsible for the management, administration, and day to day operation of the program at the activity.